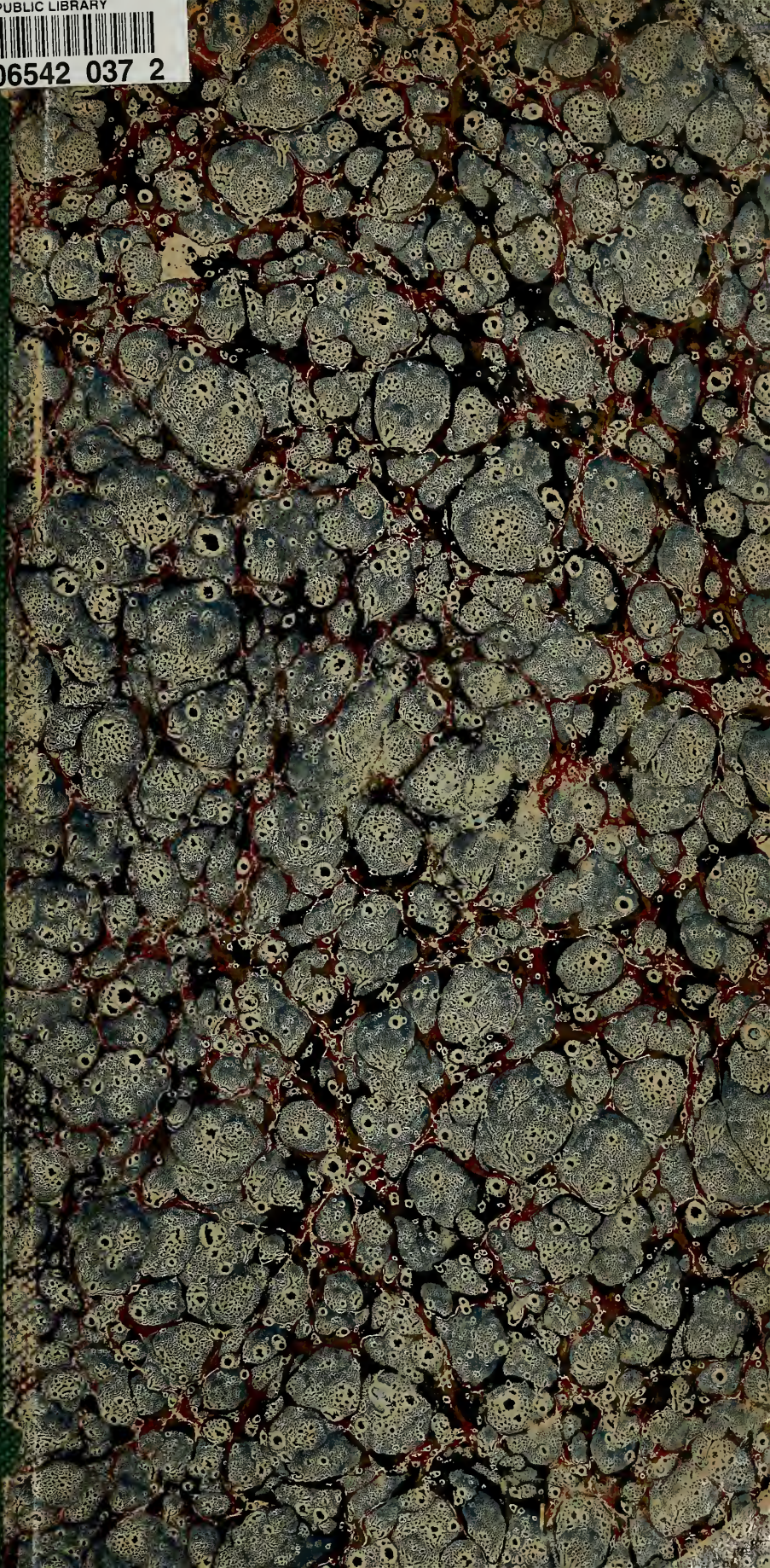


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THE
AUDITORS' NINTH REPORT

OF THE

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RECEIPTS AND EXPENDITURES

OF THE

TOWN OF ROXBURY,

BEING

A GENERAL STATEMENT

OF THE

FINANCES OF THE TOWN FOR 1839-40.

PRINTED BY ORDER OF THE TOWN.

1840.

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PATRIOT AND DEMOCRAT PRINT....ROXBURY.

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REPORT.

SYNOPSIS OF GENERAL AND SPECIAL APPROPRIATIONS BY VOIE OF THE TOWN, INCLUDING SUNDRY RECEIPTS AND A STATEMENT OF EXPENDITURES FOR 1839.

	Appropriation and Receipts.	Expended.....	Less Appropriation and Receipts...	Over Appropriation and Receipts...
For Interest to Savings' Institu- tion and on Notes,	372 45	372 45		
Support of the Poor,	2000			
Received of State Treasury for support of paupers,	463 25			
Received of town of Wayland for support of pauper,	27			
Received by Mr Harris, keeper, as per his account,	123 56	*3527 47		913 66
Repairs of Highways,	3500	3481 93	18 07	
“ Bridges,	400	459 50		59 50
Town officers—general, 900				
“ special, 50	950	909	41	
Collecting Taxes for 1838,	1200	871 04	328 96	
Abatement of do	500	596 86		96 86
Powder for 4th July,	50	50		
Fire Department } general, 1600				
and Engines, } special, 800	2400	1838 01	561 99	
Schools, } general, 6100				
} special, 1400				
} rec'd for books, 26 87	7526 87	6993 81	533 06	
Town Lamps, lighting and oil,	600	662 92		62 92
Contingent expenses,	500	700 64		200 64
Repair of Alms & Town Houses,	150	320 17		170 17
Finishing road by J. Seaverns, 300				
By order of County Commis. 51	351	323 75	27 25	
To cancel sundry outstanding debts,	381 10	403 68		22 58
	21495 23	21511 23	1510 33	1526 33

* Expended by Town orders, 3355 22; by E. Seaver, 48 69; by Mr. Harris, keeper, 123 56,

SCHOOL EXPENDITURES.

DUDLEY SCHOOL.

TEACHERS.

To cash paid Jeremiah Plympton, from Feb. 1, to March 1,		
	at \$700 per annum,	58 33
" do from March 1, to May 1,		
	at \$900 per annum,	150 00
" Mary Ann Allen, from Feb. 1, to May 1, at		
	\$300 per annum,	75
" Sarah A. Harrod, from Feb. 1, 3 mo. at 200 per ann.		50
" Adeline Seaver, do		50
" Jeremiah Plympton, one quarter,		225
" Mary Ann Allen, do		75
" Sarah A. Harrod, do		50
" Adeline Seaver, do		50
" D. T. Lerow, do		50
" Jeremiah Plympton, do		225
" Mary Ann Allen, do		75
" Sarah A. Harrod, do		50
" Adeline Seaver, do		50
" D. T. Lerow, do		50
" L. Harris, do		12 50
" S. W. Wyman, do		12 50
" Jeremiah Plympton, do		225
" Mary A. Allen, do		75
" Sarah A. Harrod, do		50
" Adeline Seaver, do		50
" D. T. Lerow, do		50
		<hr/>
		1758 33

REPAIRS.

" Samuel Felton, for mason work,	43 57
" Andrew Chase, for carpenter work,	124
" George B. Davis, for painting and glazing,	37 28
" Asa Clap, for shoe, for pump, &c.	5 50
" Geo. B. Davis, for paint and painting,	7 69
" Wm. H. Spear, for plank partition benches, &c.	98
" Parker & Trowbridge, nails, &c.	14 33
" Richardson & Jackson, lumber,	24 64
" Wm. H. Spear, seats with backs,	20
" Bryant & Hernan, stoves, funnel, &c.	110 30
" South Boston Iron Co. for 2 columns,	32 81
" Jeremiah Plympton, for curtains, &c.	20 58
" Oliver C. Nye, hanging paper,	4 20
" Richardson & Jackson, lumber,	10 87
" Nelson Curtis, fitting ventilators,	9
	<hr/>
	562 77

INCIDENTALS.

To cash paid	Chester Guild, for brooms, brushes, &c.	8 51
"	Jeremiah Plympton, for ink stands, &c.	6 34
"	Chas. K. Dillaway, map U. S. and Websters dict'y,	15 00
"	Jeremiah Plympton, for printing, &c.	10 51
"	Chas. K. Dillaway, cash paid for charcoal,	5 00
"	William Blanchard, Jr. coal, hods, &c.	7 08
"	Jeremiah Plympton, thermometers, &c.	8 59
"	R. & J. Emerson, for coal,	116 25
"	Obed Rand, removing rubbish and coal,	15 75
"	Silas Smith, for charcoal,	14 00
"	Parker & Trowbridge, mats, nails, &c.	7 67
"	Jeremiah Plympton, cash paid for setting glass,	9 39
"	John Bowdlear, repairing pump,	1 25
"	William Dove, charcoal and setting glass,	9 07
		<hr/> 234 41

GUN HOUSE SCHOOL.

TEACHER.

To cash paid	Winslow Battles, one qrs salary, at \$550 per annum,	137 50
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REPAIRS.

To cash paid	Caleb Parker, Jr, for cash paid Nye & Brownell and Geo. Hall, for making and painting seats, &c.	106 22
"	Parker & Trowbridge, for cash paid Hunneman for iron work, Humphries for carpenter work, and Bullock for mason work,	51 95
		<hr/> 157 17

INCIDENTALS.

To cash paid	Winslow Battles, for furniture, for desk,	2 52
"	" books for desk,	75
"	James Munroe & Co. for map of the World, &c.	21 54
		<hr/> 24 81

ELIOT SCHOOL AND PRIMARY NO. 6.

TEACHER.

To cash paid	D. S. Smolley, one quarter, at \$300,	75
"	do do	75
"	do do	75
"	do do	75
		<hr/> 300

WESTERLY SCHOOL.

TEACHER.

To cash paid	G. B. Hyde, for salary to March 4, to date,	93 44
"	do do one quarter at \$600 per ann.	150
"	do do do	150
"	do do do	150
		<hr/> 543 44

REPAIRS AND INCIDENTALS.

To cash paid	G. B. Hyde, for coal, books, pail, &c.	5 91
"	do making fires,	5
"	do for geography 25, brush 43, glass 13, ink 38,	1 19
"	do books for indigent boys,	1 89
"	Cornelius Cowing, for blinds, painting, &c. for house,	17 63
"	do for repairs on and about house,	20 30
"	Calvin Young, for coal,	18 75
"	Cornelius Cowing, for carting coal, &c.	9 50
"	G. B. Hyde, for 1 dictionary and 1 philosophy,	1 30
"	do 3 doz inkstands and setting them in desks,	4 75
"	do 3 bottles ink,	55
"	do 1 screen and boiler for stove,	9 80
"	do 12 bushels soft coal,	2 25
"	do 1 bottle ink 38, coal and key 268,	3 06
		<hr/> 101 93

PRIMARY SCHOOLS, NOS. 1 & 2.

TEACHERS.

To cash paid	Ann H. Blaney, 3 mos. at \$200 per annum,	50
"	E. Brooks, one quarter,	50
"	Ann H. Blaney, do	50
"	E. Brooks, do	50
"	Ann H. Blaney, do	50
"	E. Brooks, do	50
"	Ann H. Blaney, do	50
"	E. Brooks, do	50
		<hr/> 400

INCIDENTALS.

"	Ann H. Blaney, for making fires,	4
"	E. Brooks, do	4
"	do brush 92, mat 33,	1 25
"	Chester Guild, for hand brush,	50
"	Ann H. Blaney, for brooms and mats,	95
"	Parker & Trowbridge, for cash paid for white washing rooms, &c.	9 75
"	do charcoal, and putting up stoves, &c.	11 86
"	John McElroy, for coal,	16 50
"	W. C. Hunneman & Son, fixing funnel,	2 50
"	A. H. Blaney, for rooms,	50
		<hr/> 51 81

PRIMARY SCHOOL, NO. 3.

TEACHERS.

To cash paid	Martha Stedman, one quarter,	50
"	do do	50
"	do do	50
"	do do	50
		<hr/> 200

INCIDENTALS.

To cash paid Charles K. Dillaway, cash paid for labor about	
“ house,	9 82
“ Martha Stedman, for making fires.	2
“ do cash paid for cleaning room,	
“ splitting wood, &c,	3 80
“ do cash paid for setting glass,	1 25
“ do cleansing yard 50, bell 25,	75
“ G. W. Wilson, for setting glass,	1 90
“ S. & J. B. Faunce, for wood,	8 73
“ Martha Stedman, for making fires,	2 00
“ do shovelling snow, &c.	1 60
“ do shovel and Tongs,	1 50
	<hr/>
	33 35

PRIMARY SCHOOL, NO. 4.

TEACHER.

To cash paid Annette Pomeroy, one quarter,	50
“ do do	50
“ do do	50
“ do do	50
	<hr/>
	200

INCIDENTALS.

“ Annette Pomeroy, making fires,	2
“ do cleansing room, 200	
“ do watering pot, 25	2 25
“ do cleansing stove pipe, 50;	
“ brooms and matches, 56; cleaning floor, 50,	1 56
“ Ira Burnham, for stove,	6 25
“ Tilson Williams, for coal, &c.	20 00
	<hr/>
	32 06

PRIMARY SCHOOL, NO. 5.

TEACHER.

To cash paid J. W. Lock, 2 mos.	73
“ Caroline N. Heath, one quarter,	50
“ do do	50
“ do do	50
	<hr/>
	223

INCIDENTALS.

“ W. H. Spooner, for sundry repairs,	15
“ W. C. Hunneman, for stove repairs,	2 49
“ Charles R. Lowell, for coal,	23
	<hr/>
	40 49

PRIMARY SCHOOL, NO. 7.

TEACHER.

To cash paid A. A. Whittemore, 2 weeks and 3 days,	10 21
“ A. M. Dudley, one quarter,	50
“ do do	50
“ do half quarter,	25
	<hr/>
	135 21

INCIDENTALS.

To cash paid Abm Hodgden's, bill repairs,	113 64
---	--------

PRIMARY SCHOOL, NO. 8.

TEACHER.

To cash paid Louisa A. Allen, one quarter,	50
" do do	50
" do do	50

REPAIRS AND INCIDENTALS.

To cash paid Louisa A. Allen, for making fires,	5
" do for books, 1 44; broom, 30,	1 74
" Cornelius Cowing, blinds and painting, &c.	43 35
" Calvin Young, for coal,	15
" Cornelius Cowing, for charcoal, &c.	5
" do cash paid for mason work,	1 33
	<hr/> 71 42

PRIMARY SCHOOL, NO. 9.

To cash paid Benj. P. Williams, bill, wood, and sundries,	16 78
---	-------

PRIMARY SCHOOL, NO. 10.

TEACHER

To cash paid Wm. N. Blake, 5 mos. and making fires,	145 91
" Jane P. Wilbar, one quarter,	50
" do 6 weeks,	23 08
" Lucy E. Parker, half quarter,	25
" do two weeks and two days,	9 71
" Julia A. Hawes, two thirds of a quarter,	33 33

INCIDENTALS.

" Jane P. Wilbar, for broom and brush,	50
" John Griggs, for cleaning funnel, &c.	1 50 2

PRIMARY SCHOOL, NO. 11.

TEACHER.

To cash paid Louisa Mitchell, one quarter,	50
" do do	50
" do do	50
" do do	50
" do ten weeks,	38 46

REPAIRS AND INCIDENTALS.

" David G. Hicks, for coal, grate, &c.	13 25
" David Prouty & Co. for stove,	5 50
" Thacher Sweat, for blinds, &c.	14
" Boston Iron Co. for coal and glass,	8 75
" Pat. McCardle, for labor,	2
	<hr/> 43 50

PRIMARY SCHOOL, NO. 12.

TEACHER.

To cash	paid Susan E. Adams, one quarter, ending Feb. 1,	50
"	do do	50
"	do do	50
"	do half quarter,	25
"	Jane P. Wilbar, seven weeks,	26 92
"	do one quarter,	50

REPAIRS AND INCIDENTALS.

"	Susan E. Adams, making fires,	3
"	Jane P. Wilbar, mat and pail,	55
"	Tilson Williams, bill repairs,	27 50
"	do coal, &c.	20 27
"	W. C. Hunneman, for fixing stove pipe,	1 75
		<hr/> 53 07

PRIMARY SCHOOL, NO. 13.

TEACHER.

To cash	paid Harriet Morse, one quarter,	50
"	do do	50
"	do do	50
"	do do	50

REPAIRS AND INCIDENTALS.

		200
To cash	paid Harriet Morse, for making fires,	\$2
"	Joshua Seaver, for chairs,	6
"	Harriet Morse, paid for cleaning Room,	2
"	Tilson Williams, for Coal and Bark,	13
"	Thacher Sweat, for platform,	4 50
"	James Monroe, & Co. Map of the World,	12
"	Thacher Sweat, for work,	5 52
"	Harriet Morse, making fires, &c.,	3 50
		<hr/> 48 52

ROXBURY GRAMMAR SCHOOL.

To cash	paid Enoch Bartlett, Treasurer,	\$100
"	do do	100
		<hr/> 200

BOOKS AND INCIDENTALS FOR ALL SCHOOLS.

To cash	paid John Fowle, for pay of School Committee for 1838 and 1839,	91 50
"	Doggett and Sumner for Horse and chaise hire for School Committee,	6 25
"	Wm. J. Reynolds' bill of books, &c.,	17 61
"	Brooks Bowman, Horse & Chaise hire for School Committee,	2
"	* Wm. J. Reynolds, bill of Books,	63 13
		<hr/> 180 49

* Recd. from Mr. Plympton through Mr. Reynolds for Books sold by him, 26 87

RECAPITULATION.

To cash paid to Dudley School Teachers,	1758 33
“ do. Repairs,	562 77
“ do. Incidentals,	234 41
“ Gun House School Teacher,	137 50
“ do. Repairs,	157 17
“ do. Incidentals,	24 81
“ Eliot and No. 6, Teacher,	300
“ Westerly, Teacher,	543 44
“ do. Incidentals,	101 93
“ Primary No. 1 and 2, Teachers	400
“ do. Incidentals	51 81
“ do. No. 3 Teacher,	200
“ do. Incidentals,	33 35
“ do. No. 4 Teacher	200
“ do. Incidentals,	32 6
“ do. No. 5 Teacher,	223
“ do. Incidentals,	40 49
“ do. No. 7 Teacher,	135 21
“ do. Incidentals,	113 64
“ do. No. 8 Teacher,	150
“ do. Incidentals,	71 42
“ do. No. 9 do.	16 78
“ do. No. 10 Teacher,	287 03
“ do. Incidentals,	2
“ do. No. 11 Teacher,	238 46
“ do. Incidentals,	44 20
“ do. No. 12 Teacher,	251 92
“ do. Incidentals,	53 07
“ do. No. 13 Teacher,	200
“ do. Incidentals	48 52
“ Roxbury Grammar School,	200
“ For general Incidental Expences,	180 49
	<hr/>
	6993 81
Ballance unexpended,	533 06
	<hr/>
	7526 87

MONEY APPROPRIATED BY A VOTE OF THE TOWN.

To cash paid For the Support of Schools,	5645
“ For pay of School Committee,	100
“ For Repairs under the direction of the School Committee,	355
“ For Repairs of Spear's bulding,	100
“ To effect an arrangement with the Roxbury Grammar School,	600
“ For Gun House School,	700
	<hr/>
	7500
By Cash received of Wm. J. Reynolds by Mr. Plympton for books sold, and credited in the Town Treasurers account,	26 87
	<hr/>
	7526 87

Errors Excepted.

JOSHUA SEAVER, *Secretary of School Committee.*

ROXBURY, FEBRUARY 14, 1840.

SURVEYORS OF HIGHWAYS.

Eben'r Seavers account, particularizes the items, amounting to	2076 72
Joseph Curtis, do	555 02
Michael Whittemore, Jr. do	770 69
Asa Wymans bill for work done on Highways,	49 50
Michael Whittemore, Jr. for services as Highway Surveyor,	15
Wm. Dove, do	15
	<hr/>
	3481 93
Balance of appropriation unexpended,	18 07
	<hr/>
	3500
SUPRA CREDIT.	
By appropriation by vote of the town,	3500

EBENEZER SEAVER'S ACCOUNT.

To cash paid	Patrick Norton, for labor,	78 08
"	Barny Norton, do	48 50
"	Hugh Norton, do	158 66
"	Wm. Muldry, do	56 50
"	Joseph Carroll, do	5 50
"	Oliver Green, do	64 75
"	Edward Kourk, do	77 75
"	Michael Harney, do	68
"	Roger Curley, do	115 89
"	Rufus Daniels, do	50
"	John Kilduff, do	183 75
"	Michael Giving, do	135 33
"	James Curley, do	81 50
"	James McCuing, do	106 50
"	Patrick Gleason, do	50 50
"	James Welch, do	29
"	Walter Burt, do	6 50
"	Daniel Brady, do	5
"	Wm. McCarty, for gravel,	131 52
"	Jesse Bills, for labor,	62 75
"	Luke Baldwin, for gravel,	76 83
"	John Nolen, for stone chips,	18 50
"	Obed Rand, do	11
"	Joseph P. Shaw, do	9 81
"	Geo. Dove, for labor,	40
"	Wm. S. Heath, for gravel,	21
"	Mrs. C. L. Eustis, do	32 37
"	Gilman Clough, for labor,	4
"	Michael Freeman, for stone chips,	3 42
"	Isaac Curtis, for gravel,	6 40
"	Moses Day, do	50 40
"	Henry S. Ward, do	13 40
"	N. D. Williams, do	3
"	Felton's bill, refreshment for laborers,	68 40
"	Eben'r Seaver, for labor and teams,	117 75
"	Wm. Dove, for gravel and labor,	45 33
		<hr/>
Amount carried forward,		2037 69

Amount brought up,	2037 69
To cash paid Wm. McCarty, for gravel,	15 73
“ John Nolen, for stone chips,	6 50
“ Israel Wilbur, for team work,	15
“ Edward Gurley, for relaying small bridge,	8
“ George W. Wiggin, for plank and joist for highways,	3 90

	2076 72
Balance in my hands unexpended on the Highways,	160 80

N. B. This balance of 160 80, has been subsequently settled as follows, viz :

To cash paid town of Newbury, for wood and provisions furnished Mrs. Chamberlain,	6
To cash paid town of New Bedford for wood and groceries furnished Chas. Rumrill,	18 77
To cash paid John Seaver for attending funerals of two State Paupers, \$5—3 25.	8 25
To cash paid Sam'l Thompson's bill, iron work for Alms-house,	4 57
“ Asa B. Lowell's bill, sharpening drills for do	1 46
“ John H. Davis, for arresting and committing to Alms-house, an insane man,	2
To cash paid for tea, sugar, &c. furnished Mrs. Green,	7 64
	48 69
Charged to account for support of the Poor,	
To cash paid John Bowdlear for repairing pumps, charged to contingent expenses,	5 87
To cash paid Isaac Davis, Town Treasurer—balance in my hands and credited in his account,	106 24
	160 80

SUPRA CREDIT.

By Town order, No. 32	for	200
“ 72	for	200
“ 87	for	200
“ 105	for	200
“ 123	for	131 52
“ 124	for	300
“ 167	for	200
“ 192	for	200
“ 209	for	200
“ 240	for	200
“ 265	for	200
By cash received of A. D. Williams for gravel,		6

Errors and omissions excepted. 2237 52

EBENEZER SEAVER.

Roxbury, Feb. 8, 1840.

MEMORANDUM.

In addition to the amount of cash expended on the Highways, as per above account, amounting to	2076 72
The labor of the Town's Poor, with teams, is estimated at	1256 25
	3332 97
Amount of labor on Highways in the lower Parish,	

JOSEPH CURTIS'S ACCOUNT.

To cash paid Jos. M. Weld, for labor and teams,	68 56
“ Ebenr Weld, do gravel,	26 28
“ David Greenough, for gravel,	10
“ Abram Hodgden, do	7 25
“ Daniel M. Weld, for labor,	28 12
“ Enoch Nute, do	11 78
“ Robert Henry, do	9 37
“ Solomon Goldsmith, do	18 59
“ Henry Goldsmith, do	12 25
“ Benj. Goldsmith, do	48 29
“ Paul Gore, do	29
“ Leonard Hyde, for labor and teams,	51 25
“ Abner Child, for labor,	3 12
“ Jos. H. Curtis, for labor and teams,	87 25
“ James Collins, for labor,	11 25
“ John Hayes, do	5 62
“ James Kelly, do	8 12
“ George Brooman, do	2 50
“ Isaac Curtis, for gravel,	6 25
“ John Hanscomb, for labor,	4
“ Nelson Marble, do	5 25
“ Asa Burk, do	4 50
“ Charles Davis, do	5 25
“ Joseph Winship, do	1 50
“ John H. Davis, do	4 50
“ Sylvanus Lindall, for gravel and labor,	7 50
“ Charles Parker, for labor,	25
“ Obed Rand, for repairs on bridge not chargeable in bridge account,	20
“ Robert Seaver, for refreshments,	1 18
“ Jos. Curtis, 11 1-2 days labor,	17 25
“ do 9 2-3 do for sundry men,	9 62
“ Alvin Loker, for labor,	4 62
	<hr/>
	555 02
Balance in my hands due the town to pay sundry bills unsettled,	45 52
	<hr/>
	600 54

SUPRA CREDIT.

By balance in my hands last Audit,	54
By town ordor, No. 61	50
“ 170	50
“ 184	300
“ 246	200
	<hr/>
	600 54

Errors and omissions excepted,

JOSEPH CURTIS.

Roxbury, Feb. 8, 1840.

MICHAEL WHITTEMORE, JR's. ACCOUNT.

To cash paid Israel Moory, for 254 loads stone,	63 50	
" do labor and team,	5	68 50
" Chas. Ellis, for labor on road,		31 56
" Otis Gay, do		3 75
" Benj. Draper, do		5
" Geo. A. Foxcroft, for 260 loads gravel, 6 1-4 cts. each,		16 25
" Joseph Hay, 222 do 6 cts. do		13 32
" S. Stimpson, for highway repairs,		5
" A. C. Gibson, for labor,		50
" J. T. Whittemore, for labor,		1 72
" Chas. Mason, for Highway labor,		1 50
" Moses Cass, do		6 25
" Benj. Cass, do		6 50
" Jos. H. Billings, for labor and teams,		51 69
" Aaron Cass, do		53 25
" Jos. Arnold, Jr. for labor,		25
" Wm. Palmer, do and teams,		20
" Geo. W. Mann, do		45 22
" Wm. Keith, for stone chips, gravel, labor and teams,		133 69
" Dan'l Chamberlain, for labor,		2 50
" Bartholomew White, do		5
" John T. Whittemore, do and teams,		66 20
" Benj. Farrington, for labor,		3 75
" Geo. Hall, do		3 75
" B. D. Lyon, for labor and teams,		23 74
" Caleb Parker, do		1 87
" Mason Bastow, do do		12 75
" Michael Whittemore, Jr. for gravel and teams,		79 96
" Sylvanus Lindall, for drilling, do		6 50
" Wm. Mayo, for carting gravel,		3 25
" Jos. Arnold, do team,		21 42
" Read Taft, for teams and labor,		7 75
" Stephen Bailey, for labor,		4 16
" S. Sanborn, for teams and labor,		36 25
" Judson Chapin, for labor,		81
" Michael Whittemore, do		1 50
" S. Bailey, do		83
		<hr/> 770 69
Balance in my hands due the town to pay sundry bills unsettled,		32 55
		<hr/> 803 24

SUPRA CREDIT.

By balance in my hands last audit,	3 24
By town order, No. 183,	800
	<hr/> 803 24

Errors and omissions excepted.

MICHAEL WHITTEMORE, JR.

Roxbury, Feb, 8, 1840.

ALMS HOUSE EXPENDITURES.

Cash paid	town of Wrentham, for support of John H. Pond,	42
"	Sam'l Whittemore, for yoke of oxen,	125
"	Sam'l Thompson, for ironwork,	17 40
"	B. P. Williams, for supplies to Asa Fuller,	8 53
"	Reuben Hunting, for 3790 lbs beef,	141 60
"	Stephen Child & Co. for shoes, &c.	10 41
"	Asa Watson's balance, for services, 12 mos. to April 1,	122 50
"	Joel G. Davis, for cart and wheelwright work,	27 47
"	Geo. Dove, for horse cart,	25
"	Jos. Curtis, for potatoes and rye,	32 30
"	C. M. Weld, for Medical services to April 1,	8
"	Sam'l Thompson, for iron work,	11 47
"	E. Tolman, Jr. for repairing boots and shoes,	11 13
"	Elisha Wheeler, for grain and grass seed,	53 30
"	A. D. Williams, for corn, 304 bushels, 89 cts.	270 56
"	Sam'l Thompson, for iron work,	7 75
"	Eben'r Seaver, for hay,	65 21
"	Geo. S. Curtis, for potatoes,	33 12
"	Richardson & Jackson, for groceries and wood,	83 95
"	Elijah Lewis, for sundry bills paid by him for tea, fish, wood, and dry goods,	83 19
"	Richardson & Jackson, for wood supplied paupers out of the House,	10 58
"	Sam'l Thompson, for iron work,	14 05
"	Jos. Houghton, for meal and corn,	25 48
"	Sylvanus Jordan, for boots and shoes,	5 64
"	Sam'l Thompson, iron work,	14 18
"	Sylvanus Jordan, for boots and shoes,	3 90
"	Freeman Simpson, for wheelwrights work,	18 50
"	Stephen Childs & Co. boots and shoes,	20 13
"	H. & G. W. Peirce, for provisions, 4205 lbs.	209 55
"	Elijah Lewis, for sugar, pork, oil, and molasses, tobacco, supplies to Blanchard, &c.	150 76
"	J. H. & G. S. Curtis, for potatoes,	11 50
"	J. W. Sweat, for iron work,	1 60
"	T. B. Smith, do	24 24
"	E. Tolman, Jr. for repairing boots and shoes,	8 84
"	Sam'l Thompson, for iron work,	9 26
"	Elijah Lewis, for pork, wood, &c.	66 48
"	B. Farrington, for wood for E. Richards,	6
"	David Dudley, for hay,	39 35
"	N. S. Prentiss, for Medical attendance to Oct. 1, 1839,	19 50
"	Sam'l Thompson, iron work,	12 15
"	Asa Wyman, for hay,	12 99
"	Jos. Bugbee, for coal,	34 64
"	Richardson & Jackson, for groceries, &c.	51 53
"	Sam'l Thompson, for iron work,	16 35
"	Asa Watson, for services, 6 mo. to Oct. 1. 1839,	150
"	Jos. Houghton, for meal,	38 46
"	Elijah Lewis, for balance due him for groceries,	7 64
		<hr/>
	Amount carried forward,	2163 19

Amount brought up,	2163 19
Cash paid Tucker & Marden, for repairing shoes,	3 57
" Elisha Wheeler, for corn and meal,	52 38
" Geo. Farwell, for wood,	38 49
" Sam'l Thompson, iron work,	11 63
" H. H. Williams, for salt fish,	20
" Tucker & Marden, for repairing shoes,	3 30
" Stephen Childs, for crockery ware, boots & shoes,	28 23
" Richardson & Jackson, for groceries and coal,	101 71
" Jos. Houghton, for rye meal,	8
" Elijah Lewis, for sugar, beans, and postages,	20 31
" Jos. Hastings, for supplies to Mary Rumrill,	10 75
" Field & Gould, for dry goods,	26 18
" B. P. Smith, for iron work,	35 38
" Sam'l Thompson, do	6 67
" H. & G. W. Peirce, for 5172 lbs beef,	253 43
" Wm. Dove, for sundry bills paid by him,	19 06
" Tillson Williams, for wood for paupers out of house,	34 75
" Brooks Bowman, for horse and wagon,	3 75
" Richardson & Jackson, for wood and groceries,	38 39
" S. & J. B. Faunce, for groceries,	17 53
" Wm. Seaver, for supplies to Mrs Kelley,	3
" Richard White, for meal,	40 67
" Elijah Lewis, for sundry bills paid by him,	25 10
" Michael Whittemore, Jr. for hay,	8 48
" Michael Harris, for balance of his account,	271 35
" Wm. Dove, for services as Overseer of the Poor,	15
" Elijah Lewis, do	25
" Michael Whittemore, for supplies to Mrs Thayer,	10
" Wm. Bacon, for dry goods,	25 23
" John Curtis & Son, for wood,	34 69
Amount settled by Town orders,	3355 22
Add amount paid by Eben'r Seaver as charged in his account,	48 69
Total amount expended for the support of the Poor,	3403 91

SUPRA CREDIT.

By appropriation of money voted by the town,	2000
By cash received of State Treasurer for support of State Paupers,	463 25
" town of Wayland, do do	27
	2490 25
Excess of expenditures over appropriation and receipt,	913 66
	3403 91

MEMORANDUM.

It is estimated that the Poor of the town have earned in labor and teams, from the Alms House, as will appear from Keeper's statement, viz :	
Labor, 764 days, lower Parish,	764
Labor, 361 days, by oxen, \$1 25,	451 25
Labor, 41 days, by horse cart, \$1,	41
Labor on Brookline road by order of County Commissioners,	19
Labor, 8 days work by 1 yoke oxen, 1 25,	10
	1285 25

—and by which it will further appear that the Poor of the town have earned \$371 59 more than the amount expended for their support.

MICHAEL HARRIS'S ACCOUNT.

Cash paid	Stedman Williams for use of winnowing mill,	1
"	Prouty & Co. bill, plough, paints, &c.	3 61
"	do do	2 03
"	for whip lashes,	50
"	Phneas Smith for labor,	2 50
"	do for onion seed,	63
"	Loring Wheeler, for 5 trees,	4 25
"	for loading corn and use of bags,	1 44
"	J. Davenport, for bean poles,	80
"	Joseph & Co. for ox yoke, &c.	2 25
"	for brandy for Asa Putnam,	88
"	D. Prouty & Co. for plough,	4
"	do for sundries,	1 13
"	for brandy for Downs, 42 cts; truss for Pond, \$2,	2 42
"	for gun for Muldry,	65
"	do Downs,	60
"	S.H. Harring, exp's to Groton, 324; Overseers of do \$10,	13 24
"	expense to Shrewsbury, for Stephen Oliver,	3 62
"	D. Prouty & Co. bill,	7 95
"	J. Nasons,	5 62
"	Isaac Curtis, for making cider,	1 25
"	Willard Onion, for fresh fish,	8 72
"	expenses to Oxford for Mrs. Livermore,	5 45
"	inmates to spend Holidays,	15 62
"	thrashing barley and wheat,	4 75
"	my wages as keeper of the Alms House, from Jan. 1, to Dec. 31, 1839, 12 mos.	300

SUPRA CREDIT.

Cash rec'd of	Capt. Hewes, for manure,	3
"	Luke Baldwin,	3
"	P. B. Smith, for old lumber,	2 94
"	Mr. Drew, for currants,	1 17
"	for board of Asa Putnam of Stow, a pauper,	5 50
"	for turnips, potatoes, &c.	7 50
"	of Wm. McCarty for 2 pigs,	6
"	of E. Wheeler, do	5
"	J. Howard's estate, for picking wool,	53 30
"	Stephen Child, for potatoes and turnips,	3 20
"	E. Lewis, for potatoes,	2 80
"	town of Cohasset, for board of J. Bates, a pauper,	2
"	for gravel,	1
"	Z. Hersey, for manure,	1 50
"	Amos Stevens, for loom,	5
"	W. B. Lang, for gravel	4 50
"	Mr. Gray, for manure,	6 25
"	D. Dudley, for labor,	3 50
"	Richard White, for turnips,	3 90
"	Eben'r Seaver, for onions,	2 50

123 56

By town order to balance this account,

271 35

Errors and omissions excepted.

394 91

Roxbury, Feb, 8, 1840.

MICHAEL HARRIS.

STATEMENT OF THE ALMS HOUSE.

Work done on Brookline road, 19 days by men, and 8 days by oxen. Work done on lower district, by men 764 days, by oxen 361 days, by horse 41 days. Work done on Farm by men 491 days, by oxen 49 days, by horse 61 days.

PRODUCE RAISED, 1839.

15 tons English Hay, 630 bushels potatoes, 200 do turnips, 75 do parsnips, carrots, beets, onions, &c. 800 winter squashes, 700 cabbages, 3 hogs weighing 825 lbs. 39 bushels barley, 6 do wheat, 2 1-2 barrels cider, 4 do winter apples.

STOCK AND UTENSILS ON HAND.

2 yoke of oxen, 2 cows, 1 horse, 8 swine, 1 ox wagon, 1 horse do, 2 ox carts, 1 ox sled, 1 horse pung, 1 harrow, 5 stone drags, 2 scrapers, 3 ploughs, 2 sythes and snailthes, 2 iron bars, 3 drills, 1 set drilling tools, 7 iron chains, 7 picks, 6 stone hammers, 10 shovels, 6 hoes, 3 axes, 6 hayforks, 6 rakes, 4 manure forks.

HAY AND PRODUCE ON HAND.

2 tons English Hay, 7 cords of wood, 2 tons coal, 300 lbs salt pork, 300 bushels potatoes, 100 lbs turnips, and other vegetables.

STATEMENT OF THE INMATES.

Number admitted in 1839,	67
“ present inmates,	48
“ births,	1
“ deaths,	6
average number,	40
“ of foreigners now in the House,	22

FIRE DEPARTMENT.

Cash paid J. W. Sweat for work &c. done on Engine No 1,	3
“ Francis Dana for Bees wax for Fire Department,	1 75
“ Chas. B. Shattuck, Steward's pay for Engine No. 1 ending March 25, 1839,	43 76
“ B. Williams for Refreshments for Engine No 3 for 1839,	20
“ B. Williams for Steward's pay for Engine No 3 for 1838,	35
“ Wm. J. Reynolds for 1 quarters Refreshments for Engine No 6, due May 6, '39	25
	<hr/>
Amount carried forward,	128 51

Amount brought up,	128 51
To cash paid Wm. J. Reynolds, Stewards pay for Engine No 6 due May, 1 1839,	55
" Wm. C Hunneman & Co. for his act. against Fire Department,	216 75
" Geo. B Davis for 1 quarters Refreshments for Hook & Ladder Company,	6 25
" Benjamin Guild for 1 years Service as Steward for Engine No 5,	35
" Geo. B. Davis for cash paid for Bolts &c for Hook & Ladder Company,	1 25
" Joshua Seaver for services as Chief Engineer for past year,	80
" Wm. Seaver for Refreshments for No 2,	25
" Geo. B. Davis for finishing Hook & Ladder room, as per special appropriation,	100
" Geo. B. Davis for Stewards pay for Hook & Ladder Company,	20
" Geo. James for Refreshments and Stewards pay for Engine No 4.	75
" Lewis Slack for Stewards pay Engine No 2,	45
" C. P. Shatuck for refreshments for Engine No 1 to March 25 1839,	15 56
" Daniel B Green for work done for Fire Department,	12
" Geo. W Mann for refreshments for Engine No 5, two quarters,	20
" A. M. Withington for services as Secretary of Fire Department,	14 16
" Asa Ames for refreshments for Boston and Brookline Engine. Fire F Barn,	12
" Wm. Dore for oil and lamps for Fire Department,	3 20
" Nathl. Curtis for repairs on No 4 Engine,	85
" C. S. Ellis for Refreshments for Hook & Ladder Company 1 quarter,	11 25
" W. C. Hunneman & Co. for Leading Hose for Fire Department	183 10
" do do for Leading Hose for Fire Department,	51 11
" Nathl. Curtis for E. Thayers Bill against Fire Department,	31
" do for C. F. Horn's Bill against Fire Department	12 50
" do for E. Thayer for his bill against do,	15
" Wm. Seaver for refreshments for do Engine No 2,	25
" James Davenport for painting Engine No 2,	35
" James Boyd & Sons for Engine Hose,	72 80
" Daniel Bacon for work &c., done for Fire Department,	2 75
" Dudley Williams for sundries for Hook and Ladder Company,	7 22
" Edward Parker, for painting &c., Engine No 6,	10
" J. W. Sweat for Lighting Hall for Engines,	5
" Wm. J. Reynolds for refreshments for Engine Co No 6, 25	
Amount carried forward,	1436 41

Amount brought up,	1436 41
To cash paid Nahum Ward, for oil and tallow for Fire Department,	26 30
" James Boyd & Sons for horse for Fire Department,	109 58
" Lewis Slack for Sundries for do do	5 25
" Isaac B. Sanger for articles furnished for do	7 32
" Richardson & Jackson, for Wood for Engine No 3,	2 50
" Wm. Seaver for refreshments for Engine Co., No 2,	25
" Asa Ames for do for out of town Engine at Fire, Adams B,	10
" Wm. J. Reynolds for refreshments, for Engine Company No 6,	25
" B. Brooks for work done for Engine Department,	16 76
" C. S. Ellis for work done for Fire Department,	10 79
" do for Sundries for Hook & Ladder Co.,	13 63
" do for Refreshments for do	11 25
" Wm. Seaver for sundries for do	8 07
" Geo. B. Davis, setting glass for do	2
" Geo. James 6 months pay for refreshments for Engine Co., No 4,	40
" John Greenough for repairs on Engine No. 4	39 14
" R. J. Byram, for 25 Keys for Fire Department,	5
" Tillson Williams for coal for Fire Department	17
" O. H. Littlefield for work done for Fire Department,	4
" Isaac B. Sanger Sundries for do	6 03
" Judson Chapin for Badges for do	2 83
" Daniel Bacon, work done for do	1 50
" Wm. J. Reynolds, 1 quarters Refreshments for Engine No 6,	25
" Joseph B. Towle for Horse hire for Fire Dept.	5
" Nelson Curtis for man to fill reservoir Warren street,	1 16
" Daniel B Green for repairs of Engine,	10 49
	<hr/>
	1838 01
Balance of appropriation unexpended,	561 99
	<hr/>
	2400

SUPRA CREDIT.

Appropriated by vote of the Town	1600
Pay of Engine Men and Stewards.	600
Special appropriation vote by the town for the Hook & Ladder Company,	100
Special appropriation vote by the town for refreshments for the out of Town Engine companies who may come to our aid in case of fire.	100
	<hr/>
	2400

REPAIRS OF BRIDGES.

Cash paid	Abraham Hodgden, work and materials for bridge at Upper Canterbury.	10 96
"	J. W. Chenery, for iron work done on bridges,	16 65
"	Daniel Chamberlain, for work done on bridge, Canterbury street.	12
"	Michael Whittemore, Jr. for work done on bridge on Poplar street,	16 32
"	Wm. Harvey, for work done on same bridge,	31 50
"	Sylvanus Lindall, for work and materials on Canterbury bridge,	65 42
"	Benj. P. Williams, bill for stones for bridge, Canterbury street,	25
"	Richardson & Jackson's bill, lumber for bridges,	37 38
"	Josiah Russell's bill, for work done on bridges,	173 56
"	Joseph Curtis, cash paid for fence by Jamaica Pond,	42 07
"	do materials, do	28 64
		<u>459 50</u>

SUPRA CREDIT.

By appropriation by vote of the town,	400
Expended over the appropriation,	59 50
	<u>459 50</u>

TOWN OFFICERS.

Cash paid	Isaac Davis, for his services as Treasurer for past year,	50
"	Eben'r Seaver, in part for services as Selectman, and Assessor for 1839.	75
"	Michael Whittemore, Jr. for do do	75
"	Joseph Curtis, do do	75
"	Wm. Dove, do do	75
"	Elijah Lewis, do do	75
"	Nath'l S. Prentiss, in part for services with Selectmen, do do as Town Clerk,	75
"	Eben'r Seaver, in full for services as Selectman, and Assessor,	125
"	Michael Whittemore, Jr. for do do	31 50
"	Joseph Curtis, do do	22 25
"	Wm. Dove, do do	22
"	Elijah Lewis, do do	30 75
"	Nath'l S. Prentiss, do do as Town Clerk,	18 75
"	do with Selectmen and Assessors,	125
		<u>33 75</u>
		909
Balance of appropriation unexpended,		41
		<u>950</u>

SUPRA CREDIT.

By appropriation by vote of the town,	900
" " additional pay to N. S.	
Prentiss for services as Town Clerk,	50
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	950

POWDER.

Cash paid Wm. Perry, for Powder for 4th July,	50
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SUPRA CREDIT.

By appropriation by vote of the town,	50
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OIL AND LIGHTING LAMPS.

Cash paid E. Seaver, for cash paid J. Seaver for lighting lamps,	34
" T. Wheeler, for lighting lamps on Tremont street,	18 75
" J. W. Tucker, for oil for Town Lamps,	69 63
" J. Seaver, for lighting lamps to May 31, 1839.	35 42
" T. Wheeler, do on Tremont st. 1 quarter,	18 75
" J. E. Hartshorn, for oil for town lamps,	130 39
" Wm. Seaver, do	30 64
" J. Seaver, for lighting lamps 1 quarter,	36 50
" T. Wheeler, do on Tremont street,	18 75
" Wm. Seaver, for oil for town lamps,	38 43
" J. Seaver, for lighting lamps 1 quarter,	37 50
" Wm. Seaver, for oil for town lamps,	45 86
" T. Wheeler, for lighting lamps on Tremont st. 1 quarter,	18 75
" G. Bowditch, for oil for town lamps,	129 55
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	662 92

SUPRA CREDIT.

By appropriation by vote of the town,	600
Excess of expenditure over appropriation,	62 92
	<hr/>
	662 92

REPAIRS OF ALMS & TOWN HOUSES.

Cash paid Wm. Dove, for fitting up Armory room,	191 36
“ do for work done and cash paid for repairs in Town Hall,	69 81
“ do for expense fitting up Committee room,	25 50
“ Warren Marsh, for work on Town House,	2
“ Sun'l Thompson, do	1 12
“ Richardson & Jackson, for lumber for Alms House,	11 01
“ Warren Marsh, for work on do	6
“ Richardson & Jackson, lumber for repairs on do	13 37
	<u>320 17</u>

SUPRA CREDIT.

By appropriation by vote of the town,	150
Excess of expenditures over appropriation,	170 17
	<u>320 17</u>

MONEY RAISED TO CANCEL SUNDRY

OUTSTANDING DEBTS.

Cash paid Wm. Dove, for cash paid for 2 bills for painting Town House School,	110
“ Chas. K. Dillaway, cash paid for repairs on School room in Town House,	110 76
“ Elijah Lewis, for cash paid for seats and benches, for school, No. 10,	12 50
“ Kittredge & Blake, for time pieces for Town schools,	132
“ O. A. Taft, for dinners for School Committee,	9 92
“ Enoch Bullard, for distributing School Reports,	10
“ J. W. Bugbee, for coal for schools,	18 50
	<u>403 68</u>

SUPRA CREDIT.

By appropriation by vote of the town,	381
By excess of expenditures over appropriation,	22 58
	<u>403 68</u>

CONTINGENT EXPENSES.

To cash paid Eben Seaver for John Seaver for ringing bell,	4
" Daniel B Green for work on Reservoir Warren St.	28 35
" Wm. J Reynolds printing the School Committee Report,	29
" O. A. Taft for Dinner &c for Selectmen,	12
" E. Bullard, warning and attending town meeting,	23
" Asa Ames for Dinner for Committee with County Commissioners,	11
" E. Seaver, for N. Dorr for Deed and Town House land,	7 50
" Wm. J. Reynolds for books and stationary for Clerk's office,	42 75
" John H. Davis for attending town meeting 3 days,	3
" Elijah Lewis for contingent expenses,	14 59
" Wm. H. Spear for Interest due before passing deeds,	40 83
" M Durand, Entertainment for Assessors and Clerk while making Taxes,	127 62
" Enoch Bullard, for notifying Town Meeting,	10
" Elijah Lewis for Advertising and Postage,	1 44
" Enoch Bullard, warning Town Meeting &c.,	11
" E. Taber for time piece for Select Men's room,	14
" Wm. J. Reynolds, Stationary for Clerks Office,	17 12
" Sherman Leland for service as Attorney,	15
" Tho. McIntosh, for repairs of Hay Scales,	11 25
" Asa Ames for dinners for Committee on roads,	5
" Mich. Whittemore Jr., for Stone Posts between Newton and Roxbury,	7
" J M Hews for printing List of Voters,	14 50
" John H Davis, for services rendered to Town,	3 50
" Enoch Bullard for Notifying Town Meeting,	10
" B Bowman, for Carriage hire.	6
" Wm. Dove, repairs on Town Lamps,	53 79
" Wm. J Reynolds for Books and Stationary,	8 79
" Jos. Bugbee, for Coal for Town House,	11
" Milton Durand for Entertainment for Select Men,	35
" Natl. S Prentiss for Vaccinating children of schools,	25
" John Hovey for notifying Town Meetings &c.,	29
" A. W. Newman for Iron work done for Burying Ground,	1 66
" Wm. Dove for his account,	11 62
" Elijah Lewis for contingent expenses,	10 12
" Nathl. S Prentiss for Rec. Births and Deaths,	9 04
" Enoch Bullard for attending Town Meetings &c.,	2 50
" Eben. Seaver for services and expences,	16 84
" do for expences in Perambulating Town Lines,	16 83
J Bowdlear charged in E. Seavers account, but omitted in the Synopsis,	700 64
	5 87
	<hr/> 706 61

SUPRA CREDIT.

By appropriation by vote of the town,	500
Excess of expenditures over appropriation,	200 64
	<u>700 64</u>

EXPENSE OF FINISHING ROAD BY J. SEAVERNS.

Cash paid Obed Rand, for work on said road,	156 50
“ Alvin Loker, for materials do	167 25
	<u>323 75</u>
Balance unexpended,	27 25
	<u>351</u>

SUPRA CREDIT.

By appropriation by vote of the town,	300
“ order of County Commissioners,	51
	<u>351</u>

INTEREST.

Cash paid Savings Institution, 12 mos. int. on \$2276 65,	102 45
“ Isaac Davis, do 2000	120
“ David Dudley, do Alms House Land,	150
	<u>372 45</u>

SUPRA CREDIT.

By appropriation,	372 45
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TAXES.

COLLECTION.

Cash paid John Hovey, in full for collecting Taxes,	871 04
Balance unappropriated,	328 96
	<u>1200</u>

SUPRA CREDIT.

By appropriation by vote of the town,	1200
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ABATEMENTS OF TAXES.

Cash paid John Hovey, in full for abatements on Taxes, for 1883,	596 86
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SUPRA CREDIT.

By appropriation by vote of the town,	500
Excess over appropriation,	96 86
	<u>596 86</u>

TREASURERS ACCOUNT.

Cash paid Town Auditors order for expense of Audit, &c.	
for 1838,	85
" 223 members of the Fire Department, \$1 50 each,	334 50
" Wm. H. Spear, for purchase of Dudley School,	7000
" 399 town orders, amounting to	21685 81
	<u>29105 31</u>
Balance in favor of the town carried to new account,	4141 26
	<u>33246 57</u>

SUPRA CREDIT.

By balance due the town as per last Audit,	2379 08
Income of Hay Scales on Jamaica Plain,	50
Rent of Town Hall, received of E. Lewis,	20
Amount received of State Treasury by E. Lewis, for support	
of State Paupers,	463 25
Amount received of State Treasury by E. Lewis, for interest	
on the School Fund,	189 78
Amount borrowed of the Institution for Savings in Roxbury,	
and its vicinity for the purchase of Dudley School,	7000
Amount of Town Tax, and overplus in casting the several	
taxes committed to John Hovey to collect,	22598 16
Rent of Town Hall, received of E. Lewis,	21
Rent of Hay Scales on Eustis street, to Feb. 1, 1840, received	
of Andrew W. Newman,	111 59
Amount received of town of Wayland for support of Pauper,	27
" Richardson & Jackson, for 1 years rent of	
Town wharf,	100
	<u>32959 86</u>
Amount carried forward,	

TREASURERS ACCOUNT.

27

Amount brought up,	32959 86
Amount received of H. & G. W. Peirce, for 1 years rent of Town cellar,	90
Amount received of Joel Davis, for income of Hay Scales on Jamaica Plains to Feb. 1, 1840,	58 35
Amount received of Eben'r Seaver, for money over drawn by him, being the balance of his account,	106 24
Amount received of Mr. Russell, for rent of Town Hall,	5
“ Mr. Plympton, being contributions by the scholars of the Dudley School, for books furnished them by the town,	26 87
Amount received of Wm. Dove, error in his account,	25
	<u>33246 57</u>

Errors and omissions excepted,

ISAAC DAVIS, *Treasurer.**Roxbury, Feb. 17, 1840.*

TAXES UNACCOUNTED FOR.

Amount of Taxes unaccounted for by the Collector,	4598 16
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MEMORANDUM.

Collector's fees and abatements for 1839, will be drawn for when he settles his account with the Treasurer for that year.

SUNDRY BALANCES DUE THE TOWN.

Town Treasurer's balance,	4141 26
A. M. Withington's note on Mortgage, dated Sept. 12, 1836,	205 14
Michael Whittemore, Jr. balance unexpended on Highways,	32 55
Joseph Curtis, do	45 52
Gibson Bates, for gravel,	31 50
	<u>4455 97</u>

DEBTS DUE BY THE TOWN.

Savings' Institution in Boston, interest payable 1 year in advance,	2276 65
Savings' Institution in Roxbury, interest payable annually and \$1000 of the principal,	7000
Isaac Davis, interest paid to Nov. 3, 1839,	2000
	<u>11276 65</u>

REMARKS.

THE undersigned, in the discharge of their duties, have found them less arduous than heretofore, from the improved system which has been adopted in keeping the accounts of the town the last year. They would respectfully remark that there is room for still greater reform and retrenchment, both in system and expenditures, some of which they would suggest for the consideration and action of their fellow citizens, viz:

First, That the affairs of the town shall be under the supervision of the Board of Selectmen. That the same shall hereafter be divided into sub-Committees, one of each to be a member of the School Committee and Fire Department, one to be a Surveyor of Highways and Bridges, one to be Overseer of the Poor, and one to attend to Town and Alms House Repairs and contingent expenditures, &c. That whenever the duties of either shall be too laborious for one, the Selectmen shall have the power to enlarge said Committees, that their duties may be more equally divided and satisfactorily discharged. Unless the town shall think it expedient to adopt a former system of having a Board of Selectmen, Overseers of the Poor and Highway, Surveyors, each independent of the Board of Selectmen.

Second, That all debts which shall be incurred, for the payment of which the town shall be liable, shall be paid by the Town Clerks order on the Town Treasurer for the amount, the same having been first examined and approved. That every person having a demand against the town shall present and receipt the same in person or sign a written order to pay the same to whom he or she shall designate, and the Town order given therefor, legally endorsed.

Third, That all purchases of fuel, oil, provisions, and the principal part of the groceries, and other large items embraced in the expenditures, shall be purchased in large suitable quantities, and so far as expedient the same may be done by contract, by which a large sum in the aggregate may be saved in the amount annually expended. That the money drawn for the expenditures shall be only as fast as the same is actually required, which will save a considerable item of interest for monies withdrawn before the taxes are collected. The interest now due the People's Bank for such over drafts is about \$160, which is not brought into this audit.

Fourth, The undersigned beg leave to renew the assurance and belief repeatedly expressed, that the system of collecting taxes may be greatly

improved by combining the offices of Treasurer and Collector. They can perceive but one objection, viz. that of collecting the Polls, which can be obviated by entrusting the same to Constables for collection as soon as the tax bills are delivered, if the same shall remain unpaid after the expiration of — days, a fee of 20 cents shall be added thereto. The Treasurer would then be in receipt of taxes at his office without much delay, which would enable him to meet the expenditures as fast as incurred. \$1400 of the special appropriations to schools, which the Treasurer was authorised to borrow, has not been borrowed.

Vouchers for the expenditures charged in each account included in this Audit, have been exhibited, all of which have been duly entered on the books of the town, and the same are believed to be correct.

NATH'L CURTIS, }
WM. WHITING, } *Auditors.*
JOS. W. TUCKER, }

Roxbury, Feb. 18, 1840.

EXPENSE OF AUDITING.

Pay of Auditors,	24
Printing, Paper, &c.	66
Distributing Reports,	10
Printing Report on School Fund,	8
	<hr/>
	108

ESTIMATE OF MONIES NECESSARY FOR THE CURRENT
EXPENSES OF THE TOWN OF ROXBURY FOR 1840.

DR.

For payment of 1 years interest due Savings' Institution in Boston, on \$2276 65, in advance,	102 45
Interest due Isaac Davis on \$2000,	120
Sum due on Alms House Land,	150
Support of Poor,	2000
Repairs of Highways in addition to labor of Poor,	3500
Repairs of Bridges and Railing,	400
Pay of Town Officers,	1000
Collector's Fees,	1200
Probable abatements on Taxes,	600
Repairs of Engines and contingent expenses of Fire Depart- ment, including pay of Chief Engineer,	1200
Pay of Engine Men and Stewards,	600
Oil and Lighting Lamps,	600
Instruction and fuel for schools,	5000
Probable repairs of School Houses,	150
Repairs of Alms and Town Houses,	150
Contingent expenses,	600
Powder for 4th of July,	30
Repairing and widening road at Child's Hill,	200
do heirs of Thos. Weld,	100
Pay Savings' Institution, Roxbury, and interest,	1420
Collector's fees and probable abatements for 1839,	2400
Pay of School Teachers to next October,	2000
Pay of Engine Men and Stewards due next May,	400
Outstanding debts now due,	500
	<hr/>
	24422 45

CR.

By money in charge of Treasurer,	4141 26
Probable amount to be received for State Paupers,	450
Rent of Town wharf,	100
Income of Hay Scales,	160
Rent of Town House cellar,	100
Sum necessary to be raised.	<hr/>
	19471 19
	<hr/>
	24422 45

All which is respectfully submitted by

EBENEZER SEAVER,	} <i>Selectmen of Roxbury.</i>
MICHAEL WHITTEMORE, JR.	
JOSEPH CURTIS,	
WILLIAM DOVE,	
ELIJAH LEWIS.	

Roxbury, Feb. 17, 1840.

ERRATA.

On the 10th page, under the head of "money appropriated by a vote of the town," the words *To cash paid*, should have been omitted; the several items charged in the Secretary's account are vouchers for the expenditures of said appropriations.

REPORT

OF THE

COMMITTEE

ON THE

SCHOOL FUND.

THE Committee who were directed to examine and report upon the situation of any funds in the hands of Trustees in the town of Roxbury, devoted to education, have attended to that duty, and respectfully submit the following

REPORT.

There are in the town of Roxbury, three several funds in the hands of Trustees, appropriated to purposes of Education. They are commonly designated as the Eliot School Fund, the Grammar School Fund, and the Westerly School Fund.

For the purpose of ascertaining the precise amount and situation of these funds, the Committee addressed a letter of inquiry to the respective Treasurers, viz: to Enoch Bartlett, Esq. Treasurer of the Grammar School Fund; Hon. B. P. Williams, Treasurer of the Eliot School Fund; and Judson Chapin, Esq. Treasurer of the Westerly School Fund; — from whom they have received information to the following effect: —

1. The Grammar School Fund amounts to \$19,500, viz. 14,900 invested in loans secured by bonds and mortgages, 3,200 in Bank stock, and 1,400 in cash to be invested. The interest on the whole, at 6 per cent., would, of course, fall but little short of \$1200.

2. The Eliot School Fund consists of \$9,699 94, invested in loans on bonds and mortgages; the annual income is \$566 99. The school also possesses some real estate, which yields an annual income of \$381. There is a good School House appropriated to each of these schools.

3. The amount of the Westerly Fund is \$1283. It is invested in notes and mortgages; the average income of the three last years has been \$60 a year.

1. The Grammar School Fund had its origin in the year 1645, in the voluntary act of a number of the inhabitants of Roxbury, who entered into a written agreement to contribute to the support of a Free School.

The management of the Fund thus created, was intrusted to seven Ffeoffees, or, as they would now be called, Trustees. In 1659, a grant of 500 acres of land was made to the town, by the General Court, for the support of a free school, and the grant not having been carried into effect immediately, was afterwards confirmed by the General Court in 1671; but it does not appear that the Grammar School ever derived any benefit from this donation.

In 1671, Mr. Thomas Bell, one of the subscribers to the original fund, died in England, leaving by will, the whole of his estate in Roxbury, in trust, "for the benefit of a free school for the support of poor men's children." This is the language of the will. It was no doubt his intention to endow the free school to which he was already a contributor; but as the phraseology of the will was not very definite, the Ffeoffees or Trustees applied to the General Court for an Act confirming the bequest to the Institution under their direction, which was accordingly passed May 27, 1664.

In 1683, Mr. William Mead, bequeathed his homestead and land, with reservation of a life estate to his widow, to this school.

In 1789, an act was passed by the General Court, substituting for the Ffeoffees of the original fund and the Trustees of Mr. Bell's estate, a single board of Trustees, to consist of not more than thirteen nor less than nine persons, with authority to fill their own vacancies, and all the powers usually exercised by the Trustees of Literary Institutions. Soon after this time the Trustees disposed of the real estate belonging to the school, on long leases, upon which there is still about eighty years to run; after the expiration of this time, they revert to the school, with all the improvements that may have been made upon them; the funds will then, of course, be very considerably enlarged.

No further alteration of consequence took place in the organization of the school, until the passage of the Act of the General Court of the last year, recognizing it as the Free Grammar School, which the town is required by law to keep, during the pleasure of the Trustees and the Town. The town had previously appropriated \$600, to increase the salary of the master for the last year; but as the continuance of this augmentation will depend on annual grants, it cannot be considered as a part of the School Fund.

2. The Eliot School Fund had its origin in the donation of the Rev. John Eliot of Roxbury, well known as the Apostle to the Indians, who, in the year 1689, conveyed an estate of about seventy five acres of land, to certain persons and their heirs, as Trustees for "the maintenance, support, and encouragement of a school and schoolmaster at that part of Roxbury, commonly called Jamaica or the Pond Plain, for the teaching

and instructing of the children of that end of the town, (together with such negroes and indians as shall or may come to the said school,) and to no other use, intent, or purpose whatever." This is the language of the deed. Some other donations have been made to the fund thus constituted, the particulars of which it is thought unnecessary to recapitulate.

In 1727, Mr. Joseph Weld, then sole survivor of the Trustees as originally constituted, petitioned the Legislature for the appointment of three additional Trustees, and a power to the Board to fill its own vacancies. An Act was passed in consequence, constituting several different boards of Trustees for different portions of the property, in which state the fund remained until 1804, when, in consequence of some difficulties that had occurred between the different boards, an Act was passed substituting a new board of seven Trustees, with power to fill their own vacancies for all the preceding ones.

3. The Westerly Fund has accumulated by various donations to the School, from 1743 to the present time.

The above statements embrace the most important particulars in the present situation of the School Funds, and are supposed to convey the information desired by the town.

All which is respectfully submitted by

A. H. EVERETT,
NATH'L CURTIS, } Committee.
D. A. SIMMONS, }

Roxbury, Feb. 27, 1840.

